

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

FILED
MAY 09 2006
EUGENE R. WEDOFF
BANKRUPTCY JUDGE

In re:

GREGORY R. GLASS,

Debtor.

Case No. 05 B 37735

Chapter 7

**FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER AWARDING TO
SUGAR, FRIEDBERG & FELSENTHAL LLP, ATTORNEYS FOR TRUSTEE, FOR ALLOWANCE AND
PAYMENT OF INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES**

TOTAL FEES REQUESTED:	\$30,771.00	TOTAL COSTS REQUESTED:	\$1,012.28
TOTAL FEES REDUCED:	\$ 0.00	TOTAL COSTS REDUCED:	\$ 417.62
TOTAL FEES ALLOWED:	\$30,771.00	TOTAL COSTS ALLOWED:	\$ 594.66

TOTAL FEES AND COSTS ALLOWED: \$31,305.66

THE COURT HAS UNDERLINED THE ATTACHED TIME AND EXPENSE ENTRIES THAT HAVE BEEN DISALLOWED IN WHOLE OR IN PART. THE NUMERICAL NOTATION THAT APPEARS ON THE RIGHT SIDE OF EACH HIGHLIGHTED ENTRY DISCLOSES THE BASIS FOR EACH DISALLOWANCE. THE NUMERICAL NOTATIONS REFER TO THE ENUMERATED PARAGRAPHS BELOW.

(1) Overhead Costs are Non-Compensable

The Court denies reimbursement for fees or expenses that are overhead costs. Expenses which are overhead are not compensable because they are built into the hourly rate. *See In re Wildman*, 72 B.R. 700, 731 (Bankr. N.D. Ill. 1987). Overhead, for bankruptcy purposes, includes "all continuous administrative or general costs or expenses incident to the operation of the firm which cannot be attributed to a particular client or cost." *In re Convent Guardian Corp.*, 103 B.R. 937, 939-40 (Bankr. N.D. Ill. 1989) (quoting *In re Thacker*, 48 B.R. 161, 164 (Bankr. N.D. Ill. 1985)). Absent extraordinary circumstances, the court will not reimburse an applicant for local parking and transportation at the estate's expense. *See In re Convent Guardian Corp.*, 103 B.R. 937, 940-944 (Bankr. N.D. Ill. 1989).

Dated:

MAY 09 2006


Eugene R. Wedoff
United States Bankruptcy Court

Case Administration 5.1 hrs. \$1,710.00

The services provided in this category included, without limitation, (i) reviewing and analyzing Debtor's schedules; (ii) attending Debtor's Section 341 meeting of creditors; (iii) drafting motion to extend time to file complaint objecting to discharge and researching issues regarding same (iv) appearing in Court on motion to extend time to file complaint objecting to discharge; (v) communicating with creditors; and (vi) reviewing claim of second mortgagee with attention to determining what post-petition attorney fees are recoverable.

Fee Application 8.60 hrs \$2,374.50

The services provided in this category included, without limitation, (i) reviewing and categorizing billing for Application; (ii) drafting Application, and (iii) noticing and presenting Application to Court for hearing and approval (estimated 1 hour).

10. SFF also seeks \$1,012.28 for costs and expenses it incurred in connection with these cases that were incurred and posted during the Application Period that are reimbursable under applicable rules. The expenses are set forth on Exhibit A and are as follows:

Expense Category	Amount
Photocopy Charges (\$.10/copy for in-house copies)	\$42.20
Pacer Charges (Research)	\$52.40
City of Evanston (closing costs)	\$232.24
Federal Express (\$13.11 & \$15.45 delivery to Melanie Glass; \$11.11 & \$13.45 delivery to Mortgage Electronic Loan Service; \$17.69 delivery to Beckett & Lee LLP)	\$70.81
Delivery Charges (in-house \$2.00 – Cook County Recorder, Judge Eugene Wedoff, three deliveries to Martin Hauselman, and two deliveries to IRS)	\$14.00
Westlaw Research	\$417.62

Duplication of Debtor's Keys to Property (\$46.00 messenger service; \$22.03 cab fare; \$3.50 duplicating costs)	\$71.53
Cook County Recorder of Deeds – Plat Survey for closing	\$50.00
Long-Distance Telephone	\$0.48
Cook County Treasurer (duplicate copy of bill regarding sale)	\$1.00
Messenger Service	\$60.00
Totals	\$1,012.28

Conclusion

11. The fees requested by SFF as compensation and expense reimbursement is reasonable value for the services performed, especially considering that this was an asset Chapter 7 case involving the sale of a \$1 million plus property, which sale generated funds for the estate.

WHEREFORE, Sugar, Friedberg & Felsenthal LLP respectfully requests that the Court enter an Order (i) authorizing payment of \$30,711.00. in compensation for SFF's legal services from September 16, 2005 through March 20, 2006 (plus one-hour of estimated time to notice and present application for hearing and approval) which takes into account the reduction requested by the Trustee; (ii) authorizing payment of \$1,012.18 as reimbursement for costs and expenses incurred and/or booked by SFF in connection with this case from September 16, 2005 through March 20, 2006; and (iii) granting such other and further relief as is just and suitable.

SUGAR, FRIEDBERG & FELSENTHAL LLP

By: /s/ Paula K. Jacobi

Paula K. Jacobi, Esq., one of SFF's partners

Paula K. Jacobi, Esq. #1311247
Andrew J. Abrams, Esq. #6271836
Sugar, Friedberg & Felsenthal LLP
30 North LaSalle Street, Suite 3000
Chicago, Illinois 60602
(312) 704-9400